

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 831: PROCEDURE AND ADMINISTRATION**

**§5265. BURDEN OF PROOF IN PROCEEDINGS BEFORE THE ASSESSOR**

In any proceeding before the assessor under this Part the burden of proof shall be on the taxpayer except for the following issues, as to which the burden of proof shall be on the assessor: [ 1969, c. 154, §F1 (NEW) . ]

**1. Fraud.** Whether the taxpayer has been guilty of fraud with attempt to evade tax.

[ 1969, c. 154, §F1 (NEW) . ]

**2. Liability as transferee.** Whether the petitioner is liable as the transferee of property of a taxpayer, but not to show that the taxpayer was liable for the tax.

[ 1969, c. 154, §F1 (NEW) . ]

**3. Liability for deficiency increase.**

[ 2001, c. 583, §21 (RP) . ]

**SECTION HISTORY**

P&SL 1969, c. 154, §F1 (NEW). 1977, c. 694, §723 (AMD). 2001, c. 583, §21 (AMD).

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